

county assessors across the state and the fact that, in some cases, they've had a great difficulty in taking on the tough challenge of moving forward with reassessment, revaluation, we're seeing it in Douglas County and some other counties as well. Do you think, ultimately, by having a stronger commission at the state level ready to intervene and do the job that we'll see that lead to greater action versus inaction on the part of the county assessors to do their job. I'm wondering how this takes care of the second problem.

SPEAKER WITHEM: Senator Kristensen.

SENATOR KRISTENSEN: Thank you. Senator Wesely, I think that you point out, obviously, the two concerns that most everybody has about assessments and equalization. To the extent of how will this affect the local, I could see it go one of two ways. One of them would be they're going to say, why should I do my job when the state is going to force me to do it anyway, and I will just blame the big, bad state Board of Equalization or the Tax Equalization and Review Commission and say it's their problem, but boy, I don't want to raise values, I don't want to raise taxes but I...we have to because they're forcing us to do it. The other one would be your...I think your hope is that this will say to them, look, if we don't, we're going to have it mandated on us, we would rather do it ourselves. As to which way it's going to go, it will probably be a county by county split. In terms of, and if I can take a little bit more time, the local assessors are put in an impossible position. They're elected at the county level to go out and effectively keep up and we've had times of basically inflation and their job is to keep raising people's values. Now if you want to get reelected, going out and every year sending out valuation increase notices isn't exactly the way to go get yourself elected and to keep your job. And, for many of those people, this is a career, meaning the days of a part-time assessor in a county are pretty much gone. These are careers for people. By and large, the most...all of the assessors do as good a job as they can. What they ask is better tools; give us better ways to make assessments, do mass appraisals, to keep up with these and they ask for better tools. By and large, they've really upgraded in the last few years in terms of their education, their licensing requirements, and the assessors, I think, are doing as good as they can do but we've put them in tough spots. And we also put the local county Board of Equalization in a tough spot because when their friends and neighbors, who they live with and who